IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITON NO.3088 OF 1990

M/s.Carry Power Enterprises & Anr. ..Petitioners.

V/s.

Union of India & Ors. ..Respondents.

AND

WRIT PETITON NO.3089 OF 1990

AND

WRIT PETITON NO.3090 OF 1990

M/s.Veekay Cables & Conductors
Pvt Ltd. & Anr. ..Petitioners.

V/s.

Union of India & Ors. ..Respondents.

AND

WRIT PETITON NO.3091 OF 1990

M/s.Mandla Cable & Conductor Corpn. & Anr ..Petitioners.

V/s.

Union of India & Ors. ..Respondents.

Mr. Bulchandani i/b. Kamal & Co. for petitioners in the all petitioners.

Mr.P.S.Jetly with Smt. N.V.Masurkar for respondents.

CORAM : V.C. DAGA AND
J.P.DEVADHAR, JJ.

DATED : 7TH APRIL, 2005.

P.C. :-

1. Heard the learned counsel for the rival parties. It is not in dispute that the petitioners had

filed bills of entry after 16/10/1989 and the bills of entry were assessed on 25/10/1989 by applying the rate of duty at 5% basic + Rs.2,500/- per metric ton under notification No.250/89-Customs dated 16/10/1989 which inter alia amended the earlier notification No.343/87-Customs dated 27/10/1987 by which Nil rate of basic customs duty had been raised to the extent of 5%. The contention of the petitioner that the vessel by which the goods have entered the territorial water of India on 25/9/1989 at Cochin, the rate of duty applicable would be as per notification No.343/87-Customs dated 27/10/1987 basic duty Nil + 20% additional duty + Rs.2,500/- per metric ton is misplaced. At this juncture, it would not be out of place to mention that as per the Apex Court Judgment in the case of **Union of India V/s. Ganesh Das Bhojraj** reported in **2000(116) E.L.T. 431 (S.C.)**, the notification issued under the provisions of the Act became valid as soon as it is published in the Gazette. In this view of the matter, as the bills of entry in all the petitions having been filed after the publication of the Notification No.250/89-cus. dated 16-10-1989, the petitioners are liable to pay customs duty as per the said Notification. Accordingly, all petitions are dismissed with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)